

## Appendix “A” – Information document pursuant to Art. 5 letter e) of the WB Decree

### WHEREAS

On 30 March 2023, the Legislative Decree no. 24/2023 (hereinafter, the "**Whistleblowing Decree**" or "**WB Decree**") implementing the EU Directive 2019/1937, on the protection of persons who report breaches of European Union or national law (so-called *whistleblowing*) came into force. Cambiaso Riso Marine S.p.A. (hereinafter, "**Cambiaso Riso**" or the "**Company**") intends to fully comply with the provisions introduced by the WB Decree, thus strengthening its *whistleblowing* system through the establishment of an internal reporting channel (the "**Whistleblowing Channel**" or "**WB Channel**") for the receipt and management of reports (the "**Report(s)**") as well as by adopting the appropriate protection and guarantee measures for persons who report alleged offences of which they have become aware in their own work context (the "**Whistleblower(s)**").

### VIOLATIONS: WHAT TO REPORT?

Through the WB Channel set up by Cambiaso Riso, it is possible to report:

- behaviours or actions;
- well-founded suspicions;
- irregularities or anomalies (so-called symptomatic indexes);

learned by virtue of or in the course of work duties, which, based on concrete elements, integrate or have the potential to integrate:

- (i) unlawful conduct such as to constitute offences giving rise to the liability of entities pursuant to Legislative Decree 231 of 2001 (the "**Decree 231**"), such as, but not limited to: corruption, fraud to the detriment of the State, false corporate communications, receiving stolen goods and money laundering; as well as violations of the provisions of the Organisation, Management and Control Model (the "**Model 231**") adopted by Cambiaso Riso pursuant to Decree 231, including, among others, the Code of Ethics;
- (ii) violations<sup>1</sup> falling within the scope of the European Union or national acts listed in the Annex to the Directive relating to the sensitive sectors expressly provided for<sup>2</sup> ;
- (iii) acts or omissions potentially damaging to the financial interests of the European Union;
- (iv) acts or omissions affecting the internal market, including violations of competition and state aid rules.

### WHISTLEBLOWERS: WHO CAN REPORT?

The WB Channel is at the disposal of all subjects bound by a legal relationship with Cambiaso Riso, such as, for example:

- (a) workers (or employees), including part-time, fixed-term, casual, or apprenticeship workers;

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<sup>1</sup> **Violation** shall mean any act or omission committed in violation of the provisions of the European Union and national acts referred to in the aforementioned matters, as well as any act or omission that frustrates their object or purpose.

<sup>2</sup> The areas mentioned are, among others, the following: public procurement; financial services, products and markets; prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety; animal health and welfare; public health; consumer protection; insurance distribution, etc.

- (b) self-employed persons who work for Cambiaso Risso;
- (c) freelancers and consultants working for Cambiaso Risso;
- (d) paid and unpaid volunteers and trainees working at Cambiaso Risso;
- (e) shareholders (natural persons), *managers* or directors, and all persons exercising, also *de facto*, administration, management, control, supervision or representation functions at Cambiaso Risso;
- (f) workers and staff of entities providing goods, services or carrying out works for third parties.

The indicated persons may also submit Reports at all stages pertaining to the relationship with Cambiaso Risso, and in particular:

- in the course of the legal relationship;
- during the selection phases or in any case prior to the finalization of the legal relationship;
- within the probationary period;
- after the dissolution of the legal relationship, if the information on violations was acquired before the dissolution of the relationship.

#### THE WB REPORTING CHANNEL: *HOW TO REPORT?*

In compliance with the provisions of the Whistleblowing Decree, Cambiaso Risso has established the WB Channel for the transmission and management of Reports, through the digital platform provided by Ausind s.r.l. called "Whistleblowing4you", available by phone or via the Internet at the link: <https://whistleblowing4you.ausind.it/marine/>.

The Cambiaso Risso WB Channel:

- is available to Whistleblowers, 24 hours a day, 365 days a year;
- allows, by means of a special drop-down menu on the platform, to report, in a segregated and dedicated manner, any violations attributable to the Italian branch of Cambiaso Risso;
- allows private and confidential reports to be sent, also through the use of encryption tools, either identifying the Whistleblower or, if the Whistleblower so wishes, anonymously, orally (by telephone) or in writing, through the website: <https://whistleblowing4you.ausind.it/marine/>; in particular:
  - no phone calls or incoming number identification are traced,
  - A log (or register) of internal connections with Internet Protocol (IP) addresses is neither generated nor maintained, therefore, no information on the Whistleblower's computer is recorded.

The telephone numbers for **oral reports** are as follows:

- from Italy: 3382689864;
- from abroad: +393382689864;

At the Whistleblower's request, the Report may also be made through a **direct meeting** with the entity entrusted with the management of the WB Channel. Should the Whistleblower request it, the direct meeting is:

- set within a reasonable time limit;
- carried out in such a way as to ensure the confidentiality of the identity of the Whistleblower, the identity of the reported person and the persons involved, and the content of the Report.

## REPORT MANAGEMENT: *WHAT HAPPENS AFTER THE REPORT IS SENT?*

The management of the WB Channel is entrusted to Lwy. Stanislao Lucheschi, a member of the Company's monocratic Supervisory Board appointed pursuant to Legislative Decree No. 231/2001.

When a Report is sent, the WB Channel Manager:

- issues an acknowledgement of receipt of the Report within 7 days of its receipt;
- maintains contacts with the reporter and requests any additions, if necessary;
- diligently follows up the Report;
- provides feedback to the Reporting Officer within 3 months from the receipt of the Report.

As part of the diligent "follow-up" to the Report, the WB Channel Manager shall:

- (i) assess the admissibility of the Report;
- (ii) order the possible initiation of an investigation - to be carried out, if necessary, with the support of external professionals - into the facts or conduct reported in order to assess its existence;
- (iii) provide feedback to the Whistleblower, i.e. communication on what Cambiaso Riso has carried out, or intends to carry out, in order to assess the existence of the facts and any measures taken as a result of the investigation.

The feedback, therefore, may consist of, among others:

- in the communication of the filing of the Report on the ground that it is unfounded or for other reasons relating to the impossibility of proceeding with the investigation;
- communication of any measures taken as a result of the investigations conducted, such as, *inter alia*: (i) the adoption of disciplinary measures; (ii) referral to other competent functions or authorities for further investigation;
- in the *interim* communication on the progress of investigative activities in the case of particularly complex investigations.

## PROTECTION MEASURES: *WHAT ARE THE GUARANTEES FOR WHISTLEBLOWERS?*

Whistleblowers who, in good faith, have forwarded a Report through the WB Channel, as well as further persons involved in or in any case referred to by the Report, benefit from various protection and guarantee measures provided for in the Whistleblowing Decree<sup>3</sup> ; in particular:

- **protection of confidentiality**: Cambiaso Riso undertakes to keep confidential the identity of the reporter and of the subjects involved, as well as the content of the Report; therefore, the relevant information cannot be used beyond what is necessary to follow up on it; the disclosure of the identity of the reporter, on the other hand, is allowed only in exceptional cases expressly provided for by the reference legislation, after written communication to the reporter on the reasons underlying the request for disclosure of his/her identity and only after obtaining his/her express consent;

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<sup>3</sup> The protective measures of the WB Decree also apply to: (i) the facilitators, i.e. the natural persons who have assisted the Whistleblower in the reporting process, operating within the same work context and whose assistance must be kept confidential; (ii) the Whistleblower's colleagues, i.e. the persons in the same work context as the Whistleblower, linked to the latter by: a. a stable affective or kinship linked up to the fourth degree; b. a habitual and current relationship; (iii) the entities owned - either exclusively or in majority participation by third parties - by the reporter, or for which the reporter works, as well as entities operating in the same work context as the reporter.

- **protection against retaliation:** the Whistleblower and further protected persons are protected against retaliatory and/or discriminatory conduct, even if only attempted or threatened, carried out on account of the Whistleblowing, which causes or may cause unjust damage (such as, *inter alia*, dismissal, demotion, relocation, adoption of undue disciplinary measures, intimidation and/or harassment and/or causing damage also to third parties, where the Whistleblower is responsible for such conduct);
- **limitation of liability:** the criminal, civil or administrative liability of any person who, in the context of a Report, discloses or disseminates information covered by secrecy, relating to copyright or personal data protection, or offensive to the reputation of the person involved or denounced, is excluded.  
This limitation of liability applies only on condition that: (i) a Report was made that, *ex ante*, could be deemed correct on the basis of the information known, and (ii) the conduct, acts or omissions made were related to the Report and strictly necessary to disclose the breach.

#### ADDITIONAL REPORTING CHANNELS

Both the Directive and the Whistleblowing Decree favour the WB Channel as the main means for the transmission of Whistleblowing Reports. However, the Whistleblower may resort, residually, to two further reporting channels: the external reporting channel established at ANAC and public disclosure.

- **EXTERNAL CHANNEL**

The Complainant may make the Report through the external reporting channel set up at the ANAC (the '**External Channel**') if, at the time of its submission, one of the following conditions is met:

- a) the Complainant has already made an internal Report via the WB Channel, but this was not followed up;
- b) the Whistleblower has reasonable grounds to believe that, if he or she made an internal Report, it would not be effectively followed up, or that the Report might lead to the risk of retaliation;
- c) the reporter has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

In any case, also for the External Channel:

- the confidentiality of the identity of the reporter and of the persons involved, as well as of the contents of the Report and of the related documentation produced, is guaranteed;
- Reports may be made in writing or orally, or, at the request of the Reporting Party, by means of a face-to-face meeting;
- the same deadlines are set as for Internal Reporting (i.e. acknowledgement of receipt within 7 days and acknowledgement within 3 months, or, if there are justified and substantiated reasons, within 6 months)<sup>4</sup>.

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<sup>4</sup> Please note that, pursuant to Article 10 quinquies of Legislative Decree No. 209 of 7 September 2005 ("Private Insurance Code"), IVASS may also, *inter alia*, receive reports from, *inter alia*, the staff of insurance undertakings for breaches of the Private Insurance Code as well as of directly applicable European Union provisions. At present, however, the conditions, limits and procedures for such reports have not yet been established.

- PUBLIC DISCLOSURE

As a tool of "*last resort*" under the WB Decree, the Whistleblower may make a public disclosure, understood as the action of putting information about violations into the public domain through, e.g., the press, electronic media or otherwise by means of dissemination. To the Whistleblower who makes a public disclosure, the protective measures provided for in the Whistleblowing Decree will apply.

The Reporting Officer may make a public disclosure if one of the following conditions is met:

- a) the Whistleblower has already made an Internal Report and an External Report, or directly an External Report, and has not received a reply within the deadline;
- b) the reporter has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- c) the Whistleblower has reasonable grounds to believe that the External Report may involve a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case.

- OTHER INTERNAL CHANNELS

Unless expressly stated otherwise, by using the WB Channel, the reporter intends to keep his or her identity confidential and benefit from all the guarantees and protections provided for in the WB Decree.

Cambiaso Riso nevertheless keeps active the additional reporting channels set up in compliance with the various and additional sector regulations<sup>5</sup> to which reference should be made, with reference, inter alia, to the guarantees and protections afforded to the reporting party, as well as to the legal requirements provided for therein.

## SANCTIONS SYSTEM

Cambiaso Riso, in compliance with the applicable regulatory provisions, commits disciplinary sanctions against those responsible for:

- (i) retaliatory and/or discriminatory conduct, direct and indirect, against the Whistleblower;
- (ii) conduct obstructing or attempting to obstruct the Report;
- (iii) violations of the measures put in place to protect the confidentiality of the reporter;
- (iv) negligent management of reporting channels;
- (v) negligent verification and analysis of Reports received;
- (vi) Unsubstantiated, slanderous or defamatory reports, in the event of criminal liability of the person making the report, ascertained even by a non-final judgment.

Lastly, it should be noted that ANAC has sanctioning powers that give it the power to impose administrative pecuniary sanctions against all persons who are responsible for violations of the WB Decree.

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<sup>5</sup> Reference is made, in particular, to the information channels towards the Supervisory Board of Cambiaso Riso, set up pursuant to Model 231, as well as to the mandatory channels for reporting violations of insurance distribution and anti-money laundering (or AML) regulations.